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BIENNIAL BUDGET ESTIMATES FOR ADMINISTRATIVE AND PROGRAMME SUPPORT SERVICES FOR THE 1996-1997 BIENNIUM

Report of the Advisory Committee on Administrative and Budgetary Questions

I. INTRODUCTION

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Executive Director on the budget estimates for the administrative and programme support services (APSS) for the 1996-1997 biennium (DP/1995/42), submitted pursuant to Regulation 9.3 of the Financial Regulations and Rules of the Fund. In addition, the Committee had before it, as background information, the reports of the Executive Director for the year 1994 (DP/1995/24(Part I)); on the response to the Economic and Social Council decision 1994/33 (DP/1995/24(Part III)); on programme priorities and future directions of UNFPA in light of the International Conference on Population and Development (ICPD) (DP/1995/25 and Corr.1); on the Work Plan for 1996-1999 and request for programme expenditure authority (DP/1995/26); and the joint report with the Administrator of the United Nations Development Programme on harmonization of budgets and accounts (DP/1995/29). During its consideration of the budget estimates for the 1996-1997 biennium, the Committee met on 9 June 1995 with the Executive Director and her colleagues, who provided additional information.

2. The Advisory Committee notes that efforts were made to follow the Committee's prior recommendations regarding improvements in the format and presentation of the budget document. However, the Committee believes that, with the purpose of producing a more concise document, further efforts should be made to avoid repetition of the same information in various parts of the document.

The Committee notes from paragraph 26 that UNFPA intends to revise its budget presentation once agreement has been reached on harmonized budget formats for UNDP, UNICEF and UNFPA. In this regard, the Committee recommends that UNFPA, as well as UNDP, expedite the examination of the relevant issues so as to comply with General Assembly resolution 49/216 E of 23 December 1994 and UNDP/UNFPA Executive Board decision 94/30 of 10 October 1994, which requested these two organizations "to cooperate with other United Nations programmes and funds to work towards harmonizing their presentation of budgets and accounts with a view to achieving common definitions, particularly of administrative costs, and obtaining a higher degree of financial transparency and comparability, and to report thereon to the Executive Board at its third regular session in 1995".

II. INCOME AND EXPENDITURE

3. As indicated in paragraphs 29 and 30 of the budget document, UNFPA's regular resources income for the 1994-1995 biennium amount to $577.3 million, comprising realized income of $265.3 million in 1994 and projected income of $312 million for 1995. The Advisory Committee notes that the income projections for the 1994-1995 biennium are $11.9 million higher in the budget document than in the Work Plan document (DP/1995/26). In paragraph 3 of the Work Plan, the Executive Director reports realized income of $265.4 million in 1994, which includes $9.5 million of one-time additional contributions received from various donors in the last six weeks of 1994; in paragraph 8 of the Work Plan document, the Executive Director estimates regular resources income for 1995 at $300 million, "consisting of an expected contribution of $50 million from the United States Government, of which $25 million has already been paid, and other contributions of $250 million". Upon inquiry, the Committee was informed that the income estimate for 1995 was revised subsequent to the time of the preparation of the Work Plan document.

4. Regular resources income is projected at $672.0 million for the 1996-1997 biennium (DP/1995/42, para. 30, and DP/1995/26, table F), $106.6 million over that estimated for 1994-1995 in the Work Plan or 18.9 per cent higher. Upon inquiry, the Committee was informed that the projections contained in the Work Plan for 1996-1999 were based on the assumption of an annual United States contribution of $55 million and an 8 per cent increase per year in contributions from other donors. The Advisory Committee recalls that, in the past, UNFPA's income projections have not always materialized fully; for example, for the biennium 1992-1993, regular resources income was estimated at $550 million in the budget and Work Plan documents for the period (DP/1991/36, para. 6, and DP/1991/30, table F), but actual realized income was $457.8 million, as reported in the audited report for the 1992-1993 biennium in document A/49/5/Add.7. Upon request, the Committee was informed that UNFPA remains committed to keeping its budgetary expenditures within actual income.

5. In the light of the uncertainty of the contribution of one major donor to the Fund, as well as the present decline in assistance to the overall development activities of the United Nations system, and bearing in mind Governing Council decision 93/28, paragraph 8, the Advisory Committee cautions UNFPA not to establish an administrative infrastructure that it may not be able to sustain in the event that forecast levels of regular income are not realized.

6. The Committee notes from paragraphs 28 and 30 of the budget document that trust-fund income for multi-bilateral funded programmes is estimated for 1996-1997, as for 1994-1995, at $30 million. The Committee recalls that, as pointed out by the Board of Auditors (A/49/5/Add.7, para. 45), as at 31 December 1993, two trust funds had negative balances in contravention of Financial Regulation 5.2, which requires that all trust funds be accepted only on a fully funded basis. The Committee was informed that the account deficits were corrected in 1994 and now show positive balances. The Committee trusts that UNFPA will monitor properly its trust-fund accounts in order to avoid recurrence of this situation.

7. The Committee notes from the table accompanying paragraph 30 of the budget document and from paragraph 4 of the Work Plan document that total expenditure for 1994-1995 is estimated at $627.2 million, comprising $274.4 million expended in 1994 and $352.8 million projected for 1995. Total income in 1994 was $265.3 million (see para. 3 above). The Committee further notes from the financial highlights in the Executive Director's report for 1994 (DP/1995/24(Part I), p. 2) that in 1994 programme expenditure amounted to $229.2 and APSS expenditure to $45.2 million. Programme expenditure included expenditure of $19.5 million for technical support services (TSS) and $8.3 million for administrative and operational services (AOS) costs paid to executing agencies.

8. Upon inquiry, the Committee was informed that, under the new successor support-cost arrangements for technical support services (TSS) that were approved by the Governing Council in decision 91/37 of 25 June 1991, UNFPA established eight regionally based country support teams made up of experts in various population disciplines drawn from United Nations executing agencies, non-governmental organizations and UNFPA itself. Information provided to the Committee (see annex to this document) shows that of the 164 TSS expert posts established under the TSS arrangements, 122 expert posts were located in the offices of the regional country support teams (CSTs), 34 expert posts at United Nations agency headquarters and 8 at agency regional offices. It was also indicated that of 122 CST posts in regional team offices, 39 CST posts are UNFPA staff, of which 8 hold UNFPA contracts at the L-7 level. With regard to the expenditure level, the Committee was informed that for 1994, of the total TSS expenditure of $19.5 million, $13.5 million was accounted for in 1994 as expenditure of the eight regional offices of CSTs, including the costs of locally recruited support personnel (99 General Service posts) and all other administrative costs of these offices.

9. The Committee recalls that the Board of Auditors had indicated (A/49/5/Add.7, para. 39) that "there have been early problems in establishing the CSTs and in defining their working relationship with UNFPA's country offices, the Governments and the agencies" and also noted "some early concerns in one office that the country support teams were duplicating functions already provided by UNDP and/or UNFPA country director offices".

10. The Advisory Committee notes that UNFPA will be reporting to the Executive Board on the outcome of the evaluation of the new successor support-cost arrangements undertaken by independent consultants at the Board's third regular session in 1995 (document DP/1995/40). The Committee further notes that the

Board of Auditors intends to look at the outcome of the evaluation, UNFPA's control of the arrangements and their costs. The Committee also intends to review the matter in the context of its examination of the report of the Board of Auditors on the UNFPA financial statements for the biennium ended 31 December 1995.

11. Notwithstanding the outcome of the independent evaluation mentioned above in paragraph 10, the Committee is of the view that the administrative and programme support expenditure of the UNFPA staff in the offices of the CSTs, which is now being accounted for as programme expenditure, should be part of the APSS budget and reported as such.

12. Taking into account General Assembly resolutions 48/216 C of 23 December 1993 and 49/216 E of 23 December 1994 and Executive Board decision 94/30 (see para. 2 above), the Committee recommends that UNFPA include the administrative and programme support costs of the UNFPA staff in CST offices in the framework of the APSS budget proposals for the 1998-1999 biennium, with a view to obtaining a higher degree of transparency and comparability of the Fund's budget and account presentation with UNDP and other funds and programmes of the United Nations, particularly with regard to administrative costs in the field.

III. PROPOSED BUDGET ESTIMATES FOR 1996-1997

13. As indicated in paragraphs 27, 32 and 68 of the budget document, the proposed APSS budget for 1996-1997 amounts to $137.4 million gross ($127.4 million net). The increase in the proposed APSS budget for 1996-1997 over the approved budget for 1994-1995 is $17.3 million, or 14.4 per cent, on a gross basis, and $14.3 million, or 12.6 per cent, on a net basis. The Committee notes that, as mentioned above in paragraph 7, APSS expenditure in 1994 was $45.2 million (or 17 per cent of the 1994 regular income). Although planned expenditure of the APSS budget for 1995 was not provided, the Committee believes that the increase in the proposed APSS budget for 1996-1997 over the APSS expenditure for 1994-1995 is significantly higher. In this connection, the Committee recommends that, in conjunction the submission of biennial budget estimates, expenditure estimates also be provided for the preceding biennium, on an object-of-expenditure basis.

14. In paragraphs 27 and 71 of the budget document, the Executive Director indicates that the proposed APSS budget for 1996-1997 amounts to 18.1 per cent of the total estimated income (including multi-bilateral resources) for the period. The Committee notes from the table accompanying paragraph 30 that the ratio of APSS budget to total income for 1994-1995 (including multi-bilateral resources) amounts to 18.6 per cent, showing a reduction in this ratio for 1996-1997 of about 0.5 per cent. The Committee inquired as to the reasons for comparing APSS budgets to projected income rather than to projected expenditure for the period concerned. It was indicated that in periods of low programme implementation, the ratio of APSS budget to total expenditure would be much higher (e.g., for the 1992-1993 biennium, the ratio of APSS expenditure to total expenditure was 22.1 per cent), while in periods when UNFPA has a carry-forward of unspent regular resources to be spent together with new regular income, the

ratio of APSS budget to total expenditure would be lower (e.g., as shown in the table accompanying para. 30, for the 1994-1995 biennium, the ratio of the approved APSS budget to the total projected expenditure of regular resources would be 19.0 per cent). The Committee recommends that, in the context of harmonization of budget presentations mentioned in paragraphs 2 and 12 above, UNFPA present the APSS budget in relation to the total planned expenditure for the same period.

15. The Committee notes from the table accompanying paragraph 30 that, as no carry-forward from the 1996-1997 biennium to the next biennium is foreseen, the ratio of the APSS budget to the planned expenditure of regular resources is also 18.1 per cent. The Committee believes that, even with the inclusion of the carry-forward in the amount planned for expenditure for the 1996-1997 biennium, the ratio of administrative costs reported under the APSS budget in relation to programme delivery is still on the high side.

16. The Committee exchanged views with the representatives of the Executive Director on the information contained in paragraph 72 of the budget document. The Committee is of the view that the ratios presented in this paragraph are misleading and that the field offices of UNFPA ("Programme IV" of the budget) are not "exclusively devoted to programme development and implementation". In this regard, in order to enhance transparency and harmonization of budgets and accounts with those of UNDP, the Committee recommends that the Executive Director, taking into account the views expressed in paragraphs 2 and 12 above, use similar methodology as that of UNDP in determining the administrative and programme support costs of the Fund and for measuring overhead costs in relation to programme delivery.

Staffing proposals

17. As indicated in paragraph 34, UNFPA has at present a total of 837 established posts (180 Professionals, 124 National Officers and 533 General Service posts), including 36 additional posts approved for 1994-1995 by the Governing Council at its fortieth session (decision 93/28). The Committee notes from tables 4 and 5 that at headquarters (including Geneva), UNFPA has 244 posts (107 Professionals and 137 General Service) and in the field 593 posts (73 Professionals, 124 National Officers and 396 General Service posts). Upon inquiry, the Committee was informed that in 1994 the vacancy rate amounted to 6 per cent for international posts and 9 per cent for national posts.

18. The Committee notes from paragraph 14 of the budget document that "in light of the ICPD Programme of Action and the need for national capacity-building, UNFPA will further decentralize its operations and adapt its substantive policy guidelines and operating procedures". With regard to the decentralization of programme approval authority of UNFPA Country Directors mentioned in paragraph 13 of DP/1995/24(Part III) and paragraph 14 of the budget document, the Committee sought clarification on the concept of decentralization of "total programme approval authority". The Committee was informed that UNFPA has granted total project approval authority to 12 countries/subregions (Algeria, Bangladesh, Burkina Faso, Ethiopia, Honduras, Malawi, Pakistan, Peru, Philippines, Senegal, South Pacific subregion and Syrian Arab Republic). The Committee was furnished with detailed information on the programme size and on

the national executed component. It was explained that UNFPA Country Directors may approve projects up to $750,000 per project, within the country programme framework approved by the Executive Board, and that the total amount authorized by the Executive Board for the 12 country programmes mentioned above is $146,500,000 (see also document DP/1995/27).

19. With reference to paragraph 8 of report DP/1995/24(Part III), the Advisory Committee sought further information on the issue of payments to government staff. The Committee was informed that UNFPA provides support for payments to government staff only in exceptional circumstances. It was indicated that, under the current guidelines, UNFPA may cover the salary cost of local government staff on a decreasing percentage scale for the first four years of the project but that no further support thereafter is provided. The Advisory Committee believes that the practice of payments to government staff, including those made by other funds and programmes of the United Nations system (e.g., UNICEF and UNDP), should be reviewed with the objective of eventually discontinuing the practice. Should government employees be required for the implementation of projects, the organization should make alternative arrangements for their employment, such as short-term secondment or other contractual basis, thus avoiding the possibility of having a government official receiving government payment and supplementary pay from a United Nations agency. The Committee believes that the practice of salary supplements from United Nations funds could lead to abuse, malfeasance and improprieties. The Advisory Committee is of the view that UNFPA should make recommendations to the Executive Board aiming at formulating a policy with regard to payments to government staff.

20. The Committee notes that in 1996-1997 the headquarters component of the budget (including Geneva) continues to be larger than that of the field. Furthermore, the estimates provided in paragraph 73 and table 4 for headquarters (including Geneva) are understated, on a net basis, since the credits available to the APSS budget, estimated at $10 million for 1996-1997, are applied to the headquarters component of the budget, when in fact they offset the total APSS budget, as indicated in the draft decision in paragraph 93. In this regard, the Committee is of the view that, in the light of the Fund's objectives of strengthening the field establishment and, particularly, in order to support the decentralization of responsibilities mentioned above in paragraph 18, the Executive Director should re-examine those staff positions at headquarters whose functions have been decentralized to the field and, accordingly, seek the Executive Board's approval for further redeployment of headquarters posts to the field.

21. The Advisory Committee trusts that, with the expanding decentralized responsibilities to the field, the Executive Director will also give a high priority to the internal audit coverage of the countries mentioned above.

22. As indicated in paragraphs 36 to 47 of the budget document, the Executive Director proposes the following additional posts in UNFPA field offices for 1996-1997: (a) six Country Director posts (Albania, Benin, El Salvador, Romania, South Africa, and Uzbekistan); (b) two P-4 posts for International Programme Officers (Bolivia, Madagascar); 17 National Programme Officers (9 in Africa, 3 in the Arab States and Europe, 4 in Asia and the Pacific and 1 in

Latin America and the Caribbean); and 57 General Service posts (34 in Africa, 9 in Asia and the Pacific, 6 in Latin America and the Caribbean and 8 in the Arab States and Europe). Subject to the Committee's general observations mentioned above in paragraph 5, the Committee has no objection to the establishment of these posts.

23. In paragraphs 35 and 46 of her budget proposal, the Executive Director is requesting approval of the reclassification of two headquarters posts (one D-1 post to the D-2 level for the Chief of the Division for Arab States and Europe and one P-2 post to the P-3 level in the Planning and Coordination Division), and the upgrading of six Country Directors posts from the P-5 level to the D-1 level. For the reasons stated in the document and from additional information received from representatives of the Executive Director, the Advisory Committee has no objection to the headquarters post reclassifications. As regards reclassifications of Country Director posts, the Committee was informed that, with respect to the existing D-1 level posts, against the 10 D-1 Country Director posts established in the 1994-1995 budget, including four D-1 posts reclassified from P-5 to D-1 in 1994-1995 in decision 93/28, UNFPA currently has five Country Directors at the D-1 level in Nigeria, Thailand, South Africa, Nepal and Tunisia. The Committee points out that the location of the approved and proposed Country Director posts at the D-1 level was not included in the budget document. In accordance with paragraph 19 (c) of decision 93/28, a biennial report should have been submitted by the Executive Director in the budget document with regard to the implementation of paragraph 19 of decision 93/28. The Committee requested this information but was not provided with the intended location of the proposed reclassified D-1 posts. The Committee trusts that this information will be provided to the Executive Board to enable it to take action on this matter. Under the circumstances, and in view of the fact that decision 93/28 has not been fully complied with, the Advisory Committee is unable to take a position on the proposals for reclassification of six additional Country Director posts at the D-1 level in the 1996-1997 budget.

24. With regard to cost implications of a separate UNFPA Executive Board, upon inquiry, the Committee was informed that in order to provide adequate secretariat support to such a Board, one Professional at the P-4/P-5 level and one General Service would be required. It was indicated that the establishment of these two posts would increase the 1996-1997 budget estimates by $324,000. However, it was noted that currently UNFPA pays $139,600 to UNDP for servicing the UNDP/UNFPA Executive Board on UNFPA-related matters and that, should a separate Board be established for UNFPA, the payment to UNDP would be reduced to approximately $13,960 or 10 per cent of the current reimbursement. Consequently, the net additional cost to the UNFPA budget would be $198,360 for 1996-1997. The Committee points out that this estimate does not include the additional cost to the United Nations for the use of conference facilities for the period of sessions of the UNFPA Board.

25. Upon inquiry, the Committee was informed that the 1996-1997 budget proposal was prepared on the basis of a vacancy rate of 2 per cent for all international and national posts. Furthermore, it was mentioned that the estimates also include provisions for all offices currently not fully operational (e.g., Rwanda, Somalia, Yemen, and Zaire). Although it was explained that the Fund is presently expediting its recruitment, both at headquarters and in the field, the

Committee is of the view that the provisions for staff costs should be reviewed in the light of the higher vacancy rate that the Fund has consistently experienced in the past. In addition, the Committee was informed that, due to a computation error, the representation allowance was overestimated. The correct amount for the biennium is $27,600.

Consultants

26. The Committee notes from table 4 of the report DP/1995/42 (headquarters and Geneva component of the budget) that provisions for consultants are budgeted at $705,000 for the biennium. Neither from the information contained in the document, nor from additional information provided to the Committee upon request, is the Committee convinced that the proposed provision for consultants is justified. The Committee stresses the need to utilize fully in-house expertise.

Office automation and management information systems

27. The Advisory Committee notes from paragraph 49 of the budget document that 1995 is the final year of the MIS strategy that was approved by the Governing Council in 1989. In the light of decision 93/28, paragraph 12, the Committee inquired what steps have been taken by UNFPA to comply with the request of the Governing Council to take into account, in the implementation of UNFPA's strategy, those automation systems being developed by the United Nations, in particular those being developed under the United Nations Integrated Management System project. The Committee was informed that, since UNDP administers the contracts of UNFPA staff and provides accounting services to UNFPA, the Fund has already participated and will continue to participate in UNDP's implementation of the integrated management system (IMIS) modules. With regard to other IMIS modules, it was indicated that UNFPA will monitor closely their development so as to determine the features that may be useful for UNFPA.

28. The provisions for the MIS budget amount to $5 million in 1996-1997 (DP/1995/42, para. 52), including $189,600 for staff training in the use of current and future systems. The Committee notes from the report of the Board of Auditors (A/49/5/Add.7, para. 120) that, with regard to future developments of UNFPA systems, measurable evaluation criteria should be established before the project is commenced. The Committee agrees with the Board that, without such criteria, it is not possible to judge whether the expected benefits have been obtained and whether the strategy successfully meets its objectives. While the Committee does not interpose any objection to the Executive Director's request, the Committee trusts that, in drawing further plans for implementation of information technologies, UNFPA will establish such criteria by which to judge whether the strategy's implementation is cost-effective and, indeed, achieved the expected benefits. The Committee recommends that such plans encompassing more than one biennium be submitted through the Advisory Committee to the Executive Board for approval.

Staff training and development

29. As shown in paragraph 57 of the budget document, the Executive Director's proposal for staff training and career development (excluding training in

electronic data-processing) amounts to $2,552,000, comprising $2,008,000 for the field and $543,200 for headquarters. The Committee notes that estimates for 1996-1997 represent an increase of $1.0 million or 66.7 per cent over the amount appropriated for staff training in 1994-1995. Upon request, the Committee was provided with a list of training activities planned for 1996-1997. Estimated cost of the activities and intended duration of the training, although requested, was not provided. The Committee was not able to ascertain precisely what activities would be covered with the $2 million requested for the training of field staff. The Committee has, in principle, no objection to strengthening the staff training and development programme of UNFPA; however, the Committee cautions UNFPA that the actual implementation of its training activities should be carried out taking into account the Committee's observations mentioned above in paragraphs 4 and 5. The Committee observes that the resources for training activities have grown rapidly during the last few years, from $1 million in 1990-1991 to $1.5 million in 1994-1995. In this connection, the Committee recommends that UNFPA submit an evaluation report, through the Advisory Committee, to the Executive Board on its training activities, with the aim of determining the extent to which the training programme has met its intended objectives. The Committee will review the report in the context of the Executive Director's budget proposal for 1998-1999.

Publications

30. The Advisory Committee notes from paragraph 58 that the latest review by the Governing Council of the Fund's publication programme, which is financed from both project and APSS resources, was in 1991. The Committee recalls that in decision 91/36, paragraph 12, the Council agreed with the rationale set forth by the Executive Director in document DP/1991/37 for determining whether a particular publication of the Fund should be funded under the APSS budget or from programme funds. The Committee notes from table 4 of document DP/1995/42 that the Executive Director's proposal for the publications programme under the APSS budget amounts to $1,948,400 for 1996-1997. In paragraph 60, the budget document lists the recurrent and occasional publications under the APSS budget.

31. Upon request, the Committee was provided with a cost breakdown and other information for the publications under the APSS budget. Although the Committee does not object to the above request in paragraph 30, the Committee is of the view that economies could be achieved in the publications programme of the Fund. The Committee believes that the time has come for the Fund to submit to the Executive Board a full review of its publications programme financed from both APSS and programme resources, with the purpose of ensuring that all publications fulfil an identifiable need, that they are aimed at specific readership and do not duplicate other publications inside and outside the United Nations system and that they are produced in a cost-effective manner.

32. The Committee notes from paragraph 83 and table 4 of the budget document that the estimate of $1.5 million for permanent equipment at headquarters and Geneva includes provisions of $724,400 for office furniture and equipment and $736,900 for computer hardware and software. Upon inquiry, the Committee was provided with information on the proposed utilization of the amount requested for office furniture and equipment, which includes provisions for the amelioration of the MIS training room, staff lounges and other physical

facilities at headquarters ($448,000). The Committee notes that the provisions also include a contingency of $63,000 for unforeseen costs. The Committee recommends cancellation of this contingency provision, as well as economies in the proposed provisions for improvements in the appearance of lounges at headquarters premises.

ANNEX

Country Support Team posts

	Country Support Teams a/ b/						
					TSS agencies		
	Africa	Arab States and Europe	Asia and the Pacific	Latin America and the Caribbean	Agency headquarters	Regional offices	Total
FAO	4	1	2	1	6		14
ILO	6	2	8	2	6		24
UNESCO	6	3	7	1	5		22
WHO	6	4	4	2	5	6	27
UN Secretariat					12		12
ECA	13					1	14
ESCAP			6			1	7
ECLAC				2			2
ESCWA		3					3
UNFPA/NGO	18	4	11	6			39
Total	53	17	38	14	34	8	164

a/ CST Directors (8) hold UNFPA contracts at the L-7 level.

b/ The locations of the eight Country Support Teams (CSTs) are: Africa - Dakar, Addis Ababa, Harare; Arab States and Europe - Amman; Asia and the Pacific - Bangkok, Kathmandu, Suva; and Latin America and the Caribbean - Santiago.

Country Support Teams expenditure in 1994

Description	CHI a/	ETH	FIJ	HQT	JOR	NEP	SEN	THA	ZIM	Total
Staff costs	1 237 846	1 306 202	864 727	1 069 663	1 357 830	1 280 248	1 761 853	1 349 478	1 526 469	14 750 316
Administration	209 234	70 841	78 376	252 746	116 083	60 809	114 388	137 584	59 793	2 099 854
Travel	65 443	73 542	61 325	116 722	30 588	64 145	86 869	62 849	85 510	646 993
Training	20 580	0	3 469	161 571	3 545	15 111	6 358	7 497	5 050	223 181
Equipment	94 369	69 178	121 311	(630)	33 687	51 573	48 465	11 663	138 833	568 449
Premises-rent	84 332	72 541	59 059	0	0	29 452	95 441	88 287	53 172	482 284
Maintenance	27 418	2 449	10 548	0	22 139	6 796	6 733	5 084	11 000	92 167
Report printing	64 125	10 133	7 954	0	5 539	3 555	5 352	(1 693)	6 282	101 247
NGO TBS b/	13 107	0	0	171 083	3 381	0	0	0	0	187 571
Sundry	78 260	23 633	17 628	11 481	15 983	25 186	76 127	25 344	40 302	313 944
	1 894 714	1 628 519	1 226 397	782 636	1 588 775	1 536 875	2 201 586	1 686 093	1 926 411	19 466 006 c/
GS staff	8	14	9	0	13	18	14	10	13	99

a/ The countries in which the teams are located are, in the order indicated in the table: Chile, Ethiopia, Fiji, Jordan, Nepal, Senegal, Thailand and Zimbabwe.

b/ TBS = Technical backstopping.

c/ Final apportionment of the 1994 expenditure incurred by UN/ECA has not yet been received.

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